

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 1:05-mc-44

v.

Hon. Richard Alan Enslen

KENNETH HOOGERHEIDE,

Defendant.

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ORDER AND JUDGMENT
APPROVING REPORT AND RECOMMENDATION

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)©.

THEREFORE, IT IS ORDERED that the Report and Recommendation of the Magistrate Judge, filed May 23, 2005, is approved and adopted as the opinion of the court.

IT IS FURTHER ORDERED that Kenneth Hoogerheide shall respond to the Internal Revenue Service summons dated August 13, 2002, and produce the documents listed in the summons, except those already in the possession of the IRS as outlined in Exhibit C-1 attached to the government's Supplement to Petition to Enforce Internal Revenue Service Summons.

Dated in Kalamazoo, MI:
June 16, 2005

/s/Richard Alan Enslen
Richard Alan Enslen
United States District Judge

